

**SELLER CERTIFICATION**

**PART I. SELLER INFORMATION**

- 1. Name \_\_\_\_\_
  
- 2. Address or legal description (including city, state, and ZIP code) of residence being sold or exchanged  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
- 3. Taxpayer Identification Number (TIN) \_\_\_\_\_

**PART II. SELLER ASSURANCES**

Yes \_\_\_\_\_ No \_\_\_\_\_ (1) I owned and used the residence as my principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence.

Yes \_\_\_\_\_ No \_\_\_\_\_ (2) I have not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the residence (not taking into account any sale or exchange before May 7, 1997).

Yes \_\_\_\_\_ No \_\_\_\_\_ (3) No portion of the residence has been used for business or rental purposes by me (or my spouse if I am married) after May 6, 1997.

Yes \_\_\_\_\_ No \_\_\_\_\_ (4) At least one of the following three statements applies:

The sale or exchange is of the entire residence for \$250,000 or less.

OR

I am married, the sale or exchange is of the entire residence for \$500,000 or less, and the gain on the sale or exchange of the entire residence is \$250,000 or less

OR

I am married, the sale or exchange is of the entire residence for \$500,000 or less, and (a) I intend to file a joint return for the year of the sale or exchange, (b) my spouse also used the residence as his or her principal residence for periods aggregating 2 years or more during the 5-year period ending on the date of the sale or exchange of the residence, and (c) my spouse also has not sold or exchanged another principal residence during the 2-year period ending on the date of the sale or exchange of the residence (not taking into account any sale or exchange before May 7, 1997).

**PART III. SELLER CERTIFICATION**

Under penalties of perjury, I certify that all the above information is true as of the end of the day of the sale or exchange.

\_\_\_\_\_  
Signature of Seller

\_\_\_\_\_  
Date